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BRUCE S. JENKINSFILED  
U.S. DISTRICT COURT

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DISTRICT OF UTAH

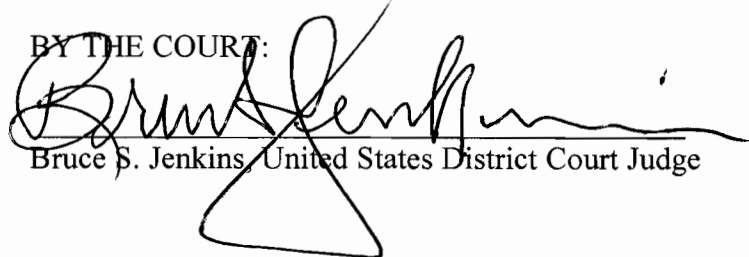
IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA, : Case No. 2:06CV129 BSJ  
Petitioner, :  
v. : **ORDER**  
RONALD S. LEAHY, : District Judge Bruce S. Jenkins  
Respondent. :

The United States of America filed a petition to enforce its April 25, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on February 14, 2006, which referred this matter to Magistrate Judge Wells under 28 U.S.C. § 636(b)(3) and directed her to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS the information requested in the Summons no later than **15 days after the date of this Order**.

DATED this 21<sup>st</sup> day of April 2006.

BY THE COURT:

  
Bruce S. Jenkins, United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Order was mailed, postage prepaid, this 21st day of April, 2006 to the following:

Ronald Leahy  
2273 Garfield Ave.  
Salt Lake City, UT 84108